

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address  Lewis R. Landau (SBN 143391) Attorney-at-Law 22287 Mulholland Hwy., # 318 Calabasas, California 91302 Voice & Fax: (888) 822-4340 Email: Lew@Landaunet.com  <input type="checkbox"/> <i>Individual appearing without attorney</i> <input checked="" type="checkbox"/> <i>Attorney for: Defendant Poshow Ann Kirkland</i>	FOR COURT USE ONLY
<b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION</b>	
In re:  EPD INVESTMENT COMPANY, LLC, and JERROLD S. PRESSMAN,  <div style="text-align: right;">Debtor(s).</div>	CASE NO.: 2:10-bk-62208-ER ADVERSARY NO.: 2:12-ap-02424-ER (if applicable) CHAPTER: 7
JASON M. RUND, CHAPTER 7 TRUSTEE,  <div style="text-align: right;">Plaintiff(s) (if applicable).</div> <div style="text-align: center;">vs.</div> JOHN C. KIRKLAND, an individual, and POSHOW ANN KIRKLAND solely as TRUSTEE of the BRIGHT CONSCIENCE TRUST DATED SEPTEMBER 9, 2009,  <div style="text-align: right;">Defendant(s) (if applicable).</div>	<b>NOTICE OF APPEAL AND STATEMENT OF ELECTION</b>

**Part 1: Identify the appellant(s)**

1. Name(s) of appellant(s): Poshow Ann Kirkland, as Trustee of the Bright Conscience Trust Dated September 9, 2009

2. Position of appellant(s) in the adversary proceeding or bankruptcy case that is the subject of this appeal:

For appeals in an adversary proceeding.

☐ Plaintiff

☒ Defendant

☐ Other (*describe*):

For appeals in a bankruptcy case and not in an adversary proceeding.

☐ Debtor

☐ Creditor

☐ Trustee

☐ Other (*describe*):

**Part 2: Identify the subject of this appeal**

1. Describe the judgment, order, or decree appealed from:  
Final Judgment in Favor of Defendant John C. Kirkland (ECF No. 486). Mrs. Kirkland seeks only to vacate the finding that EPD was a Ponzi scheme and transferred property to defraud (Dist. Ct. ECF 174), because she was aggrieved by that portion. She does not challenge any other aspect of the judgment.
2. The date the judgment, order, or decree was entered: 01/21/2021

**Part 3: Identify the other parties to the appeal**

List the names of all parties to the judgment, order, or decree appealed from and the names, addresses, and telephone numbers of their attorneys (*attach additional pages if necessary*):

1. Party: Plaintiff Jason M. Rund, Chapter 7 Trustee  
Attorney:  
Steven T. Gubner (SBN156593), Corey R. Weber (SBN 205912)  
Brutzkus Gubner  
21650 Oxnard Street, Suite 500  
Woodland Hills, CA 91367  
Telephone: (818) 827-9000, Facsimile: (818) 827-9099  
sgubner@bg.law, cweber@bg.law
2. Party: Defendant John C. Kirkland  
Attorney:  
Stephen E. Hyam (SBN 198065)  
Clark & Trevithick  
445 South Figueroa Street, 18th Floor  
Los Angeles, California 90071  
Telephone: (213) 629-5700, Facsimile: (213) 624-9441  
SHyam@ClarkTrev.com

**Part 4: Optional election to have appeal heard by District Court (applicable only in certain districts)**

If a Bankruptcy Appellate Panel is available in this judicial district, the Bankruptcy Appellate Panel will hear this appeal unless, pursuant to 28 U.S.C. § 158(c)(1), a party elects to have the appeal heard by the United States District Court. If an appellant filing this notice wishes to have the appeal heard by the United States District Court, check below. Do not check the box if the appellant wishes the Bankruptcy Appellate Panel to hear the appeal.

- ☒ Appellant(s) elect to have the appeal heard by the United States District Court rather than by the Bankruptcy Appellate Panel.

**Part 5: Sign below**

/s/ Lewis R. Landau Date: 01/26/2021  
Signature of attorney for appellant(s) (or appellant(s)  
if not represented by an attorney)

Fee waiver notice: If appellant is a child support creditor or its representative and appellant has filed the form specified in § 304(g) of the Bankruptcy Reform Act of 1994, no fee is required.

**[Note to inmate filers:** If you are an inmate filer in an institution and you seek the timing benefit of Fed. R. Bankr. P. 8002(c)(1), complete Director's Form 4170 (Declaration of Inmate Filing) and file that declaration along with the Notice of Appeal.]

FILED & ENTERED

JAN 21 2021

CLERK U.S. BANKRUPTCY COURT  
Central District of California  
BY gonzalez DEPUTY CLERK

**CHANGES MADE BY COURT**

**UNITED STATES BANKRUPTCY COURT**

**CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

In re

EPD INVESTMENT COMPANY, LLC AND  
JERROLD S. PRESSMAN,

Debtors.

CASE NO. 2:10-bk-62208-ER

Adv No. 2:12-ap-02424-ER

**FINAL JUDGMENT IN FAVOR OF  
DEFENDANT JOHN C. KIRKLAND**

JASON M. RUND, CHAPTER 7 TRUSTEE,

Plaintiff,

vs.

JOHN C. KIRKLAND, AN INDIVIDUAL  
AND POSHOW ANN KIRKLAND, SOLELY  
AS TRUSTEE OF THE BRIGHT  
CONSCIENCE TRUST DATED  
SEPTEMBER 9, 2009,

Defendants.

On July 3, 2019, the jury entered its verdict in favor of Defendant John C. Kirkland and against Plaintiff Jason M. Rund, Chapter 7 Trustee of the consolidated bankruptcy estate of Debtors EPD Investment Company, LLC and Jerrold S. Pressman, on the second, third, fourth, fifth and sixth claims for relief against Defendant John C. Kirkland in the Fourth Amended Complaint. On October 3, 2019, the U.S. District Court dismissed the first claim for relief against Defendant John C. Kirkland in the Fourth Amended Complaint. This Court having found that

1 entry of judgment in favor of Defendant John C. Kirkland pursuant to Rule 54(b) of the Federal  
2 Rules of Civil Procedure is appropriate because there are no claims remaining against him,

3 IT IS HEREBY ADJUDGED ORDERED AND DECREED that Plaintiff Jason M. Rund,  
4 Chapter 7 Trustee of the consolidated bankruptcy estate of Debtors EPD Investment Company,  
5 LLC and Jerrold S. Pressman, shall have and recover nothing as against Defendant John C.  
6 Kirkland, and that Defendant John C. Kirkland shall be considered the prevailing party in this  
7 matter, and therefore shall be entitled to file a motion seeking to recover his costs of suit pursuant  
8 to Local Bankruptcy Rule 7054-1(c).

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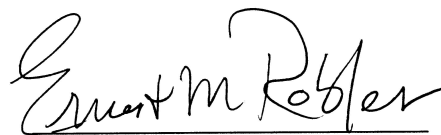
Date: January 21, 2021

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Ernest M. Robles  
United States Bankruptcy Judge

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

22287 Mulholland Hwy., # 318  
Calabasas, California 91302

A true and correct copy of the foregoing document entitled: **NOTICE OF APPEAL AND STATEMENT OF ELECTION** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On *(date)* 01/26/2021, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On *(date)* \_\_\_\_\_, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on *(date)* \_\_\_\_\_, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

1/26/21

*Date*

Lewis R. Landau

*Printed Name*

/s/ Lewis R. Landau

*Signature*

In re: Rund, Trustee v. Kirkland et al.

Main Document

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CHAPTER: 7

Debtor(s).

CASE NUMBER: 2:12-ap-02424 ER

**ADDITIONAL SERVICE INFORMATION (if needed):**

NEF Service List (category I):

Michael W Davis on behalf of Plaintiff Jason M Rund, Chapter 7 Trustee  
mdavis@dtolaw.com, jmartinez@dtolaw.com

Michael W Davis on behalf of Trustee Jason M Rund (TR)  
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Larry W Gabriel on behalf of Plaintiff Jason M Rund, Chapter 7 Trustee  
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Robert A Hessling on behalf of Plaintiff Jason M Rund, Chapter 7 Trustee  
rhessling@gmail.com

Stephen E Hyam on behalf of Defendant John C Kirkland, individually  
shyam@clarktrev.com

Stephen E Hyam on behalf of Defendant Poshow Ann Kirkland, as Trustee of the Bright Conscience Trust Dated  
September 9, 2009  
shyam@clarktrev.com

Lewis R Landau on behalf of Defendant John C Kirkland, individually  
Lew@Landaunet.com

Lewis R Landau on behalf of Defendant Poshow Ann Kirkland, as Trustee of the Bright Conscience Trust Dated  
September 9, 2009  
Lew@Landaunet.com

Lewis R Landau on behalf of Defendant Poshow Ann Kirkland, individually  
Lew@Landaunet.com

Jason M Rund (TR)  
trustee@srllawyers.com, jrund@ecf.axosfs.com

Autumn D Spaeth, ESQ on behalf of Defendant John C Kirkland, individually  
gcruz@swelawfirm.com, gcruz@swelawfirm.com; csheets@swelawfirm.com

United States Trustee (LA)  
ustpreion16.la.ecf@usdoj.gov

Corey R Weber on behalf of Interested Party Courtesy NEF  
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Corey R Weber on behalf of Plaintiff Jason M Rund, Chapter 7 Trustee  
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